G R S IX-5]

Previous references

2nd File No 98-19

1919.

Serial Nos 5473

(Municipalities)

Later references

Ind 73-2nd (Vol 2)

" 250-34 (19, 30, 63, 73, 76 & 77)

Registry

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 5473

Part B for 7 February 20

SUBJECT

Regularisation and development of Municipal Administration

To The Deputy Commissioner Tumkur
No. R 8819 & 6220

Sanctions the resolution of the Tumkur Municipal Council as regards the regularisation of the encroachments and to levy fresh taxes, with certain observations

W D 12.0—GPE—30,000 26-1 19

Bnd 26/2/20

G R S III—1] 1917

GENERAL AND REVENUE SECRETARIAT.

(Mal)

NOTES

File No 9879

FILE HEADING

Regularisation of taxation and development of municipal taxation

From

The President Town Mal cl Dumbum

No. 200 Dated 26/27-12-19 Received 2-1-1920

Diary No. 6784	Enclos 3 Spare Copies	Serial No. 5

BRIEF ABSTRACT OF LETTER

Requst- sanction of Govt to the proposal made by the Dumbum Town Mal cl held on 15-11-19 as regards regularisation of the existing taxes and to levy fresh ones

NOTES AND ORDERS

The proposals from Mal cl are as follows

(1) The levy of office cart tax under the Mal taxation from Jan 1920

(2) - do - Professional tax from January 1920 on all professions included in Schedule III as per rates fixed

(3) The introduction of the annual tax and one half the rate

IV

Notes—First Sheet.

4782

G R S III-2]

General and Revenue Secretariat | Mal File No 98 of 1919

Serial No

provided in Schedule I the Council

(4) May levy of the dog tax at the rate of Rs 8 a dog per year

Submitted for orders

L & G

mg 27/1 It seems that the levy of fresh taxes cannot be permitted unless the procedure prescribed in section 60 of the Regn is strictly adhered to by the municipal Council

Bog 24/1 2nd Proviso 27-1

3682 27-1-20

Council

The proposed amendment may be accepted. Clause 1 (iii) Municipal Council may be drawn as (iii) previous sanction to be (iii) Repeated and levy may be waived by empty under the same before they levy any (iii) Municipal (iii) their commissioners

Hobart 27/1

Submitted with a draft for approval

Approved

Hobart 2-2-20

Note—Contn. sheet

Office of the President, Tumkur Town Municipa
Council,
Dated, Tumkur, the 26th December 1919

From Ananda Rao Sirsi, Esquire, B A.,L L.B.,
President of the Tumkur Town Municipal Council,
Tumkur

To R Ramaswamaiya, Esquire, B A ,B L ,
Secretary to Government of His Highness the Maharaja of Mysore,
Revenue Department, Bangalore

(Through the Deputy Commissioner, Tumkur District)

Sir,

With reference to Government Order No R 4050-60 Ml 98-19-1 dated 22nd September 1919, I have the honour to state that the question of regularising taxes and suggesting further sources of revenue to the Municipality was considered by the Council in its Special Meeting held on 15th November 1919 and the following are its views in regard to this

2 The present sources of revenue in this Municipality are (1) Octroi on cloth (2) tax on buildings and lands (3) toll (4) Mohatarfa including shop,oil-mill and cart taxes, besides market and other minor revenues The total budgeted normal receipts thus amount to Rs 27,735/- or Rs 28,000/- in round figures The details of this are given in the schedule annexed to this letter All these taxes except the minor ones fall under section 59 of the Regulation and it is necessary to deal with them separately

3 Octroi falls under clause V of section 59 and the rate at which it is levied is Rs 1-9-0 per cent This will continue to be in force as usual with an estimated receipt of Rs 6000/-

4 The second item of revenue viz tax on buildings and lands is levi under clause 1 of this section Bye-laws have been framed regardin

collecti

6

WD 0488—GPB—3 60,000—21 7-17—S

1919-20

From The President, Tumkur Town Municipal Council Tumkur.

To The Secretary to the Government of Mysore

(Revenue Department)

Bangalore.

Dated

Despatched 26th December 1919

Received

General No

No

Enclosure No

27 12 19

Forwarded

Deputy Comm^r

Tumkur District

Requests sanction of Government to the proposals made by the Tumkur Town Municipal Council held on 15th November 1919 as regards regularisation of the existing taxes and to levy the fresh ones

collection etc , and these will remain in force for the future The periodical revision of building and land tax is going on and it is - likely that this amount would be realized

5. Under toll a sum of Rs. 9,100/- is realized and all vehicles entering the Municipal limits are liable to taxation This tax has been in force here for the last twelve years nearly In this connection , it has to be brought to the notice of Government that proposal to increase the rate had been considered by the Council and as per its decision a recommendation has already been made in this Office letter No. 108 of 29 dated 2nd Octr 19 to accord sanction to the enhanced rate This is estimated to give an additional sum of Rs 9000/ But this will be ear marked for the water supply scheme which is almost ready to be taken up and the sanction of Government to this proposal is eagerly - awaited This amount will not, therefore, become available for ordinary expenditure

6 Under the head of mohatarfa, the shop, oil-mill and cart taxes are included A sum of Rs 3,050/- is estimated as receipts under this As directed by Government, cart tax will, hereafter, be - classified as vehicle tax under clause 2 of section 59 But, the rates now levied in this Municipality are lower than the rates mentioned in schedule 1 of the Regulation, and the Council is of - opinion that it is unnecessary to alter the rates at present A copy of the rates current here is enclosed for your kind perusal The estimated receipts under this head is Rs 1000/-

7 As regards shop tax hitherto collected, it will be observed that under this head were included not only trade tax but also other professional taxes as noted in the margin Shop tax is no doubt a professional tax and should be levied as such when dealing with this subject, the Council was of opinion that there is no - justification in selecting only a few of the taxes mentioned in the - schedule III of the Regulation and leave the rest In all fairness therefore it has decided to tax every profession included therein

shops includes mandies, printing presses factories of all kinds, keepers of hotels, boarding houses, photographers, Apkari renters, gold-smiths, money lenders, flowerests, mill owner

the

the rate mentioned in the schedule But as observed by Government in para 3 of the order referred to above, the rates have been doubled and the taxable minimum reduced from Rs.100/- to 30/- The rates at which professional taxes will be levied in future will be according to this order of Government.

8. The sum of Rs 2,050/- is now collected under shop and oil mill The oil mill tax has been abolished under the orders of Government Under this item the Municipality loses a small sum of revenue of Rs50/- a year But, it is hoped that this will be made up by the imposition of professional tax

9 In addition to the present sources of revenue , the Council have decided to levy the following fresh taxes.-

(1) Tax on kerosine oil and timber,
(2) Tax on animals and dogs

Bye-laws which have been framed for the levy of tax on kerosine oil and timber have been submitted to Government in this Office letter No Ml.C 108 dated 28/3/19 and is pending sanction there The Council has, therefore, been taking action with regard to the levy of the professional taxes under clause X of section 59 and tax on animals and dogs under clauses II and IV of the same section The preliminary arrangements for the levy of these taxes are going on and the Council hopes that it will be possible to introduce these taxes as soon as Government sanction is accorded The rates at which tax on animals is proposed to be levied are lower than those mentioned in schedule 1 of the Regulation and is estimated to bring a revenue of about Rs 1000/- The Council proposes to take immediate action regarding the levy of professional tax,as otherwise, there will be a reduction in the estimated receipts under the head of Mohatarfa Should it be not possible to introduce professional taxes during the ensuing half year, the present system of levying Mohatarfa will be continued till the close of the current year as the Municipality can ill afford to loose a substantial sum of Rs 2100/- now collected in the shape of shop and oil mill taxes

10 The question of introdding the sanitary cess is both proposed till

till possibilities for daily conservancy are afforded Water supply scheme is almost ready to be taken up and the question of the levy of water tax will be decided soon after the supply is introduced

11 Thus, the financial position of the Municipality may be summarised as follows -

From the present taxation heads annual normal receipts amount to Rs. 28,000/- A sum of Rs 2,050/- has to be ~~demanded~~ deducted as revenue falling under shop and oil mill taxes leaving a balance of Rs 26,000/- To this may be added additional amount from toll estimated ~~amount of~~ at Rs 9000/-, Rs. 3000/- from professional taxes, about Rs 2000/- from kerosine and timber and Rs 1000/- from animals and dogs The total will, thus, be nearly Rs 41,000/- out of which Rs 9000/- will not become available for ordinary expenditure as being ear marked for the water supply scheme

12 In these circumstances, the Council requests that the proposals made by it as regards regularisation of the existing taxes and levy of the fresh ones may be sanctioned very early

A copy of the resolution of the Council is herein enclosed for your kind perusal

I have the honour to be,

S i r,

Your most obedient servant,

For President

HNR

STATEMENT "A"

Statement showing the normal receipts of the Tumkur Town Municipality

Serial No	Items of Receipts	Amount Rs.	A.	P.
	A. Municipal rates and taxes.-			
1.	Octroi	6300	0	0
2.	Tax on building and land	4500	0	0
3	Tolls and ferries	9100	0	0
9.	Mohatarfa.			
	(a) Shop tax	2000	0	0
	(b) Oil-mill tax	50	0	0
	(c) Cart tax	1000	0	0
	Total A	22,950	0	0
	B. Realization under special Acts.-			
1.	Pound -			
	Fines for cattle trespass	600	0	0
	Total B.	600	0	0
	C Revenue derived from Municipal property and powers apart from taxation -			
	Conservancy receipts	400	0	0
	Slaughter house and Market fees	640	0	0
	Other receipts	135	0	0
	Intrest on investments	2025	0	0
	Total C.	3200	0	0
	D. Grants and contributions.-			
2.	From District Funds	985	0	0
	Total D.	985	0	0
	Total A.B.C.D Total receipts	27,735	0	0

or in round figures

Rs.28,000-0-0

STATEMENT "A"

Schedule of rates to the cart tax and vehicles tax, in the Tumkur Town Municipality.

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable
3.	Tax on vehicles Half yearly.	All vehicles kept for use within the Municipal limits	(a) Four wheeled vehicles with springs constructed to be drawn by two or more horses Rs 5/- (b) Four wheeled vehicles with springs constructed to be drawn by ~~one~~ horse, bull or bullocks or by two or more horses under 13 hands, bull or bullocks Rs 2-8-0 (c) Two wheeled vehicles with springs constructed to be drawn by one or more horses, bull or bullocks Rs 1-8-0 (d) Every other vehicle with springs and every Palanquin 1-8-0 (e) Every bicycle Rs 1-0-0 (f) Every cart or other vehicle without springs Rs 1-0-0 (g) Every Motor car 7-8-0 (h) Every motor cycle 3-[illegible] -

Proceedings of the adjourned special meeting of the Tumkur Town Municipal Council held on Saturday the 15th November 1919 at 8 30. A M. in the Sri Krishna Rajendra Town Hall.

Present.

Ananda Rao Sirsi, Hegr , B.A , L.L.B., President
2. Mr. T. Rama Rao, B.A., Vice-President
3 " M. Venkataramiah, B.A., B L ,
4 " C. Krishna Rao B A , B L ,
5. " M.S Nanjundiah, District Medical and Sanitary Officer
6. " B.C. Sreenivasa Iyengar, Executive Engineer,
7. " A Nagarajappa.
8. " T.C. Revanna
9. " Abdulnabhikhan Sahib
10. " V Ramakrishniah
11. " Mahammad Yusuff Sahib
12. Rev. A Brockbank
13. Mr. B Mallappa
14. " G. Channaveerappa
15 " akan Gangadharappa
16 " Ramaramiah Setty

Absent

17 r. J.B. Kamniah Setty
18 " Venkatachalasetty
19. " K Ranga Iyengar, B A L L B ,
20. " A.M Mylarappa

X X X

I. Government Order No 4050-60 M1 98-19-1 dated 22-9-1919 regarding the financial organisation of the Municipal Council together with the memo of the Vice-President

Resolved that the cart tax be levied under the Municipal taxation

taxation from January 1920 Professional tax be levied from January 1920, on all professions included in schedule III as per rates fixed Messrs A. Brockbank, H Venkataramiah, Abdulnabhikhan Sahib, T.C Hevanna and A Nagarajappa are appointed as Sub Committee members, Mr. H Venkataramiah being the convenor

Resolved that animal tax be introduced and that only half of the rates provided in the schedule 1 be levied (ten voting for and three against the propostion.)

Proposed by Mr. A Brockbank and supported by Mr H Venkataramiah and carried unanimously that the dog tax should be introduced at the rate of annas eight a dog per year

X X X .

Sd/- Ananda Rao, S Sirsi,
President

" C o p y"

For President

HNR

No of letter replied to .....

General and Revenue Secretariat

( )

, the 191

Date of issue 6-2-20

Signed by M. H. K. Ramakrishnaiah

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ? R 8849 6.2.20

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

~~[illegible]~~

Section Mnl
File No 98-19
Serial No. 13

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter no Dvo 826-124-19 from the President Town Municipal Council Tumkur forwarding for sanction the resolution of the mnl cl regarding the regularisation of the existing taxes and levy of fresh ones noted below

(1) Cart tax to be levied under the mnl Regn from January 1920

(2) Professional tax to be levied from Jan 1920

(3) Annual tax at only half the rates prescribed in Schedule I

Order Thereon—No ~~[illegible]~~

~~[illegible]~~ to the provisions of Section 60 of the mnl Regn and they may be asked to comply with the same before they proceed to the actual levy of any of the taxes

~~[illegible]~~

Separately approval of the proposals made by the mnl Council regards the levy of these & other taxes in their Communication noted above sent them attention of the Council is drawn to the procedure of